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DEPARTMENT OF LOCAL GOVERNMENT

(LG-3 BRANCH)

NOTIFICATION

The 16th March, 2016

No. 2/4/2014-5lg3/714234/1 .- In exercise of the powers conferred by sub-clause (ii) of clause (a) of sub-section (1) of section 61 of the Punjab Municipal Act 1911 (Punjab Act No. 3 of 1911), and in continuation of notification No. 2/4/2014-5lg3/379042/1 dated 31st December, 2014 read with Notification No. 2/4/2014-5lg3/469637/1 dated 24th April, 2015, the Governor of Punjab is pleased to order that in the Table under clause (4) of the said notification dated 31st December, 2014, for the entries,-

"Use		Rate of tax as per classification and category (in rupees)			Remarks
		Area classification	B category towns	C category towns	
1	2	3	4	5	6
Hotels	Having 15 rooms or below (without star, one star or two star)	Area 1	4.00 per square foot	2.00 per square foot	These rates are for every built up area irrespective of floor. There will be no tax on vacant land and parking area.";
		Area 2	3.00 per square foot	1.50 per square foot	
	Having beyond 15 rooms (without star or with star)	Area 1	8.00 per square foot	7.00 per square foot	
		Area 2	6.00 per square foot	5.00 per square foot	

the following entries shall be substituted with effect from 1st April, 2015, namely :-

"Use		Rate of tax as per classification and category (in rupees)			Remarks
		Area classification	B category towns	C category towns	
1	2	3	4	5	6
Hotels	Having 50 rooms or below	Area 1	4.00 per square foot	2.00 per square foot	These rates are for every built up area irrespective of floor. There will be no tax on vacant land and parking area."
		Area 2	2.50 per square foot	1.50 per square foot	
	Having beyond 50 rooms (without star or with star)	Area 1	7.00 per square foot	6.00 per square foot	
		Area 2	5.00 per square foot	4.00 per square foot	

No. 2/4/2014-5lg3/714250/1.- In exercise of the powers conferred by sub-section (1) of section 97 of the Punjab Municipal Corporation Act 1976 (Punjab Act No. 42 of 1976), and in continuation of notification No. 2/4/2014-5lg3/379043/1, dated 31st December, 2014 read with Notification No. 2/4/2014-5lg3/469742/1, dated 24th April, 2015, the Governor of Punjab is pleased to order that in the Table under clause (4) of the said notification dated 31st December, 2014, for the entries, -

"Use		Rate of tax as per classification and category (in rupees)			Remarks
		Area classification	B category towns	C category towns	
1	2	3	4	5	6
Hotels	Having 15 rooms or below (without star, one star or two star)	Area 1	6.00 per square foot	4.00 per square foot	These rates are for every built up area irrespective of floor. There will be no tax on vacant land and parking area.";
		Area 2	5.00 per square foot	3.00 per square foot	
		Area 3	4.00 per square foot	-	
	Having beyond 15 rooms (without star or with star)	Area 1	9.00 per square foot	8.00 per square foot	
		Area 2	8.00 per square foot	6.00 per square foot	
		Area 3	7.00 per square foot	-	

the following entries shall be substituted with effect from 1st April, 2015, namely :-

"Use		Rate of tax as per classification and category (in rupees)			Remarks
		Area classification	A category towns	B category towns	
1	2	3	4	5	6
Hotels	Having 50 rooms or below	Area 1	6.00 per square foot	4.00 per square foot	These rates are for every built up area irrespective of floor.
		Area 2	4.00 per square foot	2.50 per square foot	There will be no tax on vacant land and parking area."
		Area 3	3.00 per square foot	-	
	Having beyond 50 rooms	Area 1	8.00 per square foot	7.00 per square foot	
		Area 2	7.00 per square foot	5.00 per square foot	
		Area 3	6.00 per square foot	-	

Chandigarh
The 16th March, 2016

VIKAS PRATAP, IAS
Secretary to Government, Punjab,
Department of Local Government.